

Amendments to the Claims:

Please amend the claims as set forth below.

1. (Currently Amended) A material comprising:

a polyurethane gel that includes an undercured reaction product of polyols and polyisocyanates, composed of a covalently crosslinked PU-matrix and a polyol which is firmly bonded therein as a dispersant and having elastic microspheres as fillers homogeneously distributed therein to the exclusion of air bubbles.

2. (Original) The material according to claim 1, wherein the elastic microspheres includes polymer material.
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3. (Original) The material according to claim 2, wherein the polymer material includes polyolefin.

4. (Original) The material according to claim 2, wherein the polymer material includes expanded polymer material.

5. (Original) The material according to claim 1, wherein the elastic microspheres have a cover layer coating that includes an inorganic material.

6. (Original) The material according to claim 5, wherein the inorganic material includes calcium carbonate.

7. (Original) The material according to claim 1, wherein the elastic microspheres have a diameter in a range of 10 μm to 150 μm .

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8. (Original) The material according to claim 1, wherein the percentage of elastic microspheres in the material is from 0.1% to 10 % of total material weight.
9. (Currently Amended) A material according to claim 1, wherein ~~the polyol component of the polyurethane gel has an isocyanate functionality of at least 5.2~~ a product of isocyanate functionality and functionality of the polyol component is at least 5.2.
10. (Currently Amended) A material according to claim 1, wherein ~~the polyol component of the polyurethane gel has an isocyanate functionality of at least 6.5~~ a product of isocyanate functionality and functionality of the polyol component is at least 6.15.
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11. (Currently Amended) A material according to claim 1, wherein ~~The material according to claim 1, wherein the polyol component of the polyurethane gel has an isocyanate functionality of at least 7.5~~ a product of isocyanate of functionality and functionality of the polyol component is at least 7.5.
12. (Original) The material according to claim 1, wherein the polyol component of the polyurethane gel includes a mixture of:
- a first component that includes one or more polyols having hydroxyl numbers below 112 and second component that includes one or more polyols having hydroxyl numbers in the range from 112 to 600, wherein a weight ratio of the first component to the second component is in a range from 90:10 to 10:90, an isocyanate index of a reaction mixture of the first component and the second component lies in a range from 15 to 60 and a product of isocyanate functionality and functionality of the polyol component is at least 6.

13. (Original) The material according to claim 1, wherein the polyol component of the polyurethane gel includes one or more polyols having a molecular weight in a range between 1,000 and 12,000 and an OH number in a range between 20 and 112 and a product of isocyanate functionality and functionality of the one or more polyols is at least 5 and an isocyanate index is in a range between 15 and 60.

14. (Original) The material according to claim 1, further including isocyanates utilized in producing the polyurethane gel, wherein the isocyanates are of a formula $Q(NCO)_n$, in which n represents 2 to 4 and Q selected from the group consisting of an aliphatic hydrocarbon radical having 8 to 18 C atoms, a cycloaliphatic hydrocarbon radical having 4 to 15 C atoms, an aromatic hydrocarbon radical having 6 to 15 C atoms and an araliphatic hydrocarbon radical having 8 to 15 C atoms.

15. (Original) The material according to claim 1, wherein the polyurethane gel includes pure form isocyanates utilized in production of the polyurethane gel.

16. (Original) The material according to claim 1, wherein the polyurethane gel includes modified isocyanates utilized in production of the polyurethane gel.

17. (Original) The material according to claim 1, wherein the polyurethane gel includes urethanised isocyanates utilized in production of the polyurethane gel.

18. (Original) The material according to claim 1, wherein the polyurethane gel includes allophanised isocyanates utilized in production of the polyurethane gel.

19. (Original) The material according to claim 1, wherein the polyurethane gel includes biurethised isocyanates utilized in production of the polyurethane gel.

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20. (Currently Amended) A material having improved elasticity and comprising:
- a polyurethane gel that includes an undercured reaction product of polyols and polyisocyanates, and having elastic microspheres as filler, wherein the percentage of elastic microspheres in the material is from about 3 % to about 10 % total material weight and the elastic microspheres have a cover layer coating of calcium carbonate, and whereby the resulting material has a greater elasticity than a corresponding polyurethane gel made of the same educts with a comparable Shore hardness L. and without filler. ~~has about the same Shore hardness as the polyurethane gel without filler but has greater elasticity than the polyurethane gel without filler.~~
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21. (New) A molded article, especially for a use as as mattress, mattress filling, car seat or upholstery material, comprising:

a polyurethane gel that includes an undercured reaction product of polyols and polyisocyanates composed of a covalently crosslinked PU-matrix and a polyol which is firmly bonded therein as a dispersant, and having elastic hollow microspheres as filler, homogenously distributed therein to the exclusion of air bubbles.

22. (New) The molded article of claim 21, further comprising a cover.
23. (New) The molded article according to claim 22 wherein the cover is a PU-film.